



## Indiana Department of Environmental Management

*We Protect Hoosiers and Our Environment.*

100 N. Senate Avenue • Indianapolis, IN 46204

(800) 451-6027 • (317) 232-8603 • [www.idem.IN.gov](http://www.idem.IN.gov)

Michael R. Pence  
Governor

Carol S. Comer  
Commissioner

December 1, 2016

Jane Lilley, Auditor  
Miami County  
25 N Broadway Courthouse  
Peru, Indiana 46970

Dear County Auditor:

Re: Geothermal Heating/Cooling Device  
Pursuant to IC 6-1.1-12-34  
Property Tax Deduction for  
Carolyn Myers  
13393 S 300 E  
Kokomo, Indiana 46901  
Parcel Number: 52-15-31-200-012.000-  
007

The above referenced claim for a property tax deduction, attached State Form 18865 and supplemental attachments, submitted by the above referenced applicant, have been reviewed by this Office in accordance with IC 6-1.1-12-35.5. Please be advised that the heating/cooling system outlined in the claim for exemption (18865) qualifies as a geothermal system as defined in IC 6-1.1-12-34. The total amount of this claim shall be pursuant to IC 6-1.1-12-34(b). This certification does not include a determination as to the total actual or depreciated value of the claimed property.

This certification is for the life of the installed equipment and does not need to be requested on an annual basis. However, when the equipment is no longer in service, the owner of the equipment for which this certification is made must give written confirmation to the assessor of the township or county in which the equipment is installed.

Additionally, this certification does not include a determination as to the timeliness of the claim nor whether the property claimed for exemption is real or personal property.



A State that Works

If you have any questions concerning this matter, you may contact Ms. Donna Palmer at (317) 233-0478.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lance Myers', with a stylized, flowing script.

Lance Myers, Section Chief  
Operations Section  
Office of Water Quality

Certification/Approval Number: 161126  
Carolyn Myers



**STATEMENT FOR DEDUCTION OF ASSESSED VALUATION**  
(Attributed to Solar Energy System or Solar, Wind, Geothermal, or Hydroelectric Power Device)  
State Form 18865 (R9 / 8-12)  
Prescribed by the Department of Local Government Finance

FORM SES / WPD

**INSTRUCTIONS:** To be filed in person or by mail by the owner of such property with the County Auditor of the county in which the property is located. A person who is no longer eligible for this deduction shall notify the County Auditor of this change. (IC 6-1.1-12-36)

**FILING DATES:**

- (1) Real Property: Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year.
- (2) Mobile/Manufactured Home assessed under IC 6-1.1-7: Must be completed, dated, and filed during the twelve (12) months before March 31 of the year the deduction is to be effective.
- (3) State Distributable Property under IC 6-1.1-8 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year.
- (4) Personal Property under IC 6-1.1-3 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year. In addition to filing this form for the deduction, an applicant must also attach a Form 103-SPD to either his personal property tax return or his amended personal property tax return for each year the deduction is desired.

(IC 6-1.1-12-26; 6-1.1-12-26.1; 6-1.1-12-27.1; 6-1.1-12-29; 6-1.1-12-30; 6-1.1-12-33; 6-1.1-12-34; 6-1.1-12-35 5; 6-1.1-12-36)

All claims for a deduction filed on a geothermal or hydroelectric system or device must be accompanied by proof of certification of qualification by the Department of Environmental Management pursuant to IC 6-1.1-12-35.5.

**CERTIFICATION STATEMENT**

I (We), Carolyn Myers certify that I (we) own or am (are) buying on contract or am (are) leasing the real property from the real property owner the following real property, mobile/manufactured home, state distributable property, or personal property that is subject to assessment and property taxation and for which a:

☐ Solar Energy Heating or Cooling System ☐ Wind Power Device ☒ Geothermal Device ☐ Hydroelectric Device  
Solar Power Device\*: ☒ Real ☐ Mobile/Manufactured Home ☐ State Distributable ☐ Personal Property  
\*Applies to a solar power device installed after December 31, 2011.

deduction from assessed valuation is hereby claimed in Miami county.

Date system/device was installed (month, day, year)

1992

Total deduction claimed  
\$

**PROPERTY DESCRIPTION**

Taxing District (city, town, township) Miami Township Harrison Legal description or key number PTNW FR 1/4 31-25-05 97 acre  
If a deduction was allowed last year, have there been any changes in the property?  
☐ Yes ☒ No Parcel number 52-15-31-200-012,000-007  
Address of owner (number and street, city, state, and ZIP code)  
13393 S. 300 E Kokomo IN 46901  
I (We) hereby certify that the above statement is true, correct, and complete. Carolyn E. Myers Date (month, day, year) Nov. 23, 2016

**FOR AUDITOR'S USE ONLY**

1 Total assessed value of real property or mobile/manufactured home including qualifying device/system.  
2(a) For wind; geothermal; hydroelectric; real property or mobile/manufactured home with a solar powered device: Enter the assessed valuation without the qualifying device/system.  
2(b) For solar energy system only: Out-of-pocket expenditures for components and installation labor.  
2(c) For personal property solar power device deduction: Enter amount calculated on Form 103-SPD.  
2(d) For state distributable solar power device deduction: Enter assessed value of qualifying equipment.  
3 Deduction: Line 1 minus Line 2(a); or enter the actual amount shown on Line 2(b), 2(c), or 2(d).

Assessment Date First Effective  
20 Payable 20

**FILED**

**NOV 04 2016**

Jane E. Lilley AUDITOR

**VERIFICATION BY ASSESSING OFFICIAL**

Is property recommended for deduction?  
☒ Yes ☐ No Recommended deduction \$7800 Comments, if any

Signature of assessing official Sara Lea McAuliffe Printed name of assessing official Sara Lea McAuliffe Date signed (month, day, year) 11-4-16

**FINAL DETERMINATION OF COUNTY AUDITOR**

Deduction determined by County Auditor for March 1, 20 16 payable in 20 17 Approved deduction \$  
Signature of county auditor Jane E. Lilley Printed name of county auditor Jane E. Lilley Date signed (month, day, year) NOV 04 2016  
Description or reasons for change:

Jane E. Lilley AUDITOR

## GEOHERMAL INFORMATION

PARCEL NUMBER 52-15-31-200-012.000-007

NAME OF PROPERTY OWNER Carolyn Myers

ADDRESS OF PROPERTY OWNER 13393 S 300 E Kokomo IN 46901

PHONE NUMBER OF PROPERTY OWNER 765-395-7601

WHAT TYPE OF SYSTEM DO YOU HAVE?

☒ HORIZONTAL CLOSED LOOP SYSTEM

☐ VERTICAL CLOSED LOOP SYSTEM

☐ OPEN DISCHARGE OPEN LOOP SYSTEM (pulls for a well & returns to ditch or other outlet)

☐ RETURN WELL OPEN LOOP SYSTEM (pulls from a well & returns to a separate well)

HOW MANY TONS IS THE SYSTEM?

☐ 2 TONS

☐ 4 TONS

☒ 2.5 TONS

☐ 5 TONS

☐ 3 TONS

☐ 6 TONS

☐ 3.5 TONS

WHEN WAS SYSTEM INSTALLED: YEAR 1992

MAKE Water Furnace

SERIAL # GH3628

MODEL ATV028A110CLB

AFTER COMPLETION PLEASE BRING THIS FORM TO THE AUDITOR'S OFFICE FOR USE ON THE  
GEOHERMAL DEDUCTION APPLICATION.

## **PALMER, DONNA**

---

**From:** MBetzner <mbetzner@miamicountyin.gov>  
**Sent:** Wednesday, November 30, 2016 2:52 PM  
**To:** PALMER, DONNA  
**Subject:** FW: Scanned image from Auditor Office  
**Attachments:** NoReply@MiamiCountyIN.gov\_20161130\_145115.pdf

\*\*\*\* This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. \*\*\*\* \_\_\_\_\_

Donna,

Here is Carolyn Myers signed form for her geothermal. I just received it today back in the mail.  
Thanks for your patience with me.

Thanks,

Mary L Betzner  
Miami County Auditor's Office  
Settlement Deputy  
25 N Broadway  
Peru, IN 46970  
765-472-3901 ext 1241



## Indiana Department of Environmental Management

*We Protect Hoosiers and Our Environment.*

100 N. Senate Avenue • Indianapolis, IN 46204

(800) 451-6027 • (317) 232-8603 • [www.idem.IN.gov](http://www.idem.IN.gov)

Michael R. Pence  
Governor

Carol S. Comer  
Commissioner

November 7, 2016

Carolyn Myers  
13393 S 300 E  
Kokomo, Indiana 46901

Dear Ms. Myers:

Re: Request for a Property Tax Deduction  
For a Geothermal Heating/Cooling Device

I have received your request concerning tax exempt status for a geothermal unit. I cannot process this certification at this time.

Please provide me with the following information:

- Sign *Statement for Deduction of Assessed Valuation Form* (State Form 18865) that is enclosed
  - Send a signed copy of State Form 18865 along with the make, model number, and serial number of your geothermal unit to the following address:  
IDEM  
Office of Water Quality  
Attn: Donna Palmer, Rm. 1255  
100 North Senate Ave  
Indianapolis, IN 46204
- Where is the geothermal unit located? Kokomo, Indiana is located in Howard County not Miami County.

You may contact me at (317) 233-0478 or (800) 451-6027 ext 3-0478 or by email at [dpalmer@idem.in.gov](mailto:dpalmer@idem.in.gov). The fax number for the Office of Water Quality is 317 232-8406.

Sincerely,

Donna Palmer, Administrative Assistant  
Operations Section  
Surface Water, Operations & Enforcement  
Branch  
Office of Water Quality

Enclosures



**STATEMENT FOR DEDUCTION OF ASSESSED VALUATION**  
(Attributed to Solar Energy System or Solar, Wind, Geothermal, or Hydroelectric Power Device)  
State Form 18865 (R9 / 8-12)  
Prescribed by the Department of Local Government Finance

FORM SES / WPD

**INSTRUCTIONS:** To be filed in person or by mail by the owner of such property with the County Auditor of the county in which the property is located. A person who is no longer eligible for this deduction shall notify the County Auditor of this change. (IC 6-1.1-12-36)

**FILING DATES:**

- (1) Real Property: Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year.
- (2) Mobile/Manufactured Home assessed under IC 6-1.1-7: Must be completed, dated, and filed during the twelve (12) months before March 31 of the year the deduction is to be effective.
- (3) State Distributable Property under IC 6-1.1-8 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year.
- (4) Personal Property under IC 6-1.1-3 (solar powered device only): Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year. In addition to filing this form for the deduction, an applicant must also attach a Form 103-SPD to either his personal property tax return or his amended personal property tax return for each year the deduction is desired.

(IC 6-1.1-12-26; 6-1.1-12-26.1; 6-1.1-12-27.1; 6-1.1-12-29; 6-1.1-12-30; 6-1.1-12-33; 6-1.1-12-34; 6-1.1-12-35 5; 6-1.1-12-36)

All claims for a deduction filed on a geothermal or hydroelectric system or device must be accompanied by proof of certification of qualification by the Department of Environmental Management pursuant to IC 6-1.1-12-35.5.

**CERTIFICATION STATEMENT**

I (We), Carolyn Myers certify that I (we) own or am (are) buying on contract or am (are) leasing the real property from the real property owner the following real property, mobile/manufactured home, state distributable property, or personal property that is subject to assessment and property taxation and for which a:

☐ Solar Energy Heating or Cooling System ☐ Wind Power Device ☒ Geothermal Device ☐ Hydroelectric Device

Solar Power Device\*: ☒ Real ☐ Mobile/Manufactured Home ☐ State Distributable ☐ Personal Property

\*Applies to a solar power device installed after December 31, 2011.

deduction from assessed valuation is hereby claimed in Miami county.

Date system/device was installed (month, day, year)

1992

Total deduction claimed

\$

**PROPERTY DESCRIPTION**

Taxing District (city, town, township)

Miami

Township

Harrison

Legal description or key number

PTNW FR 1/4 31-25-05 97 acre

If a deduction was allowed last year, have there been any changes in the property?

☐ Yes

☒ No

Parcel number

52-15-31-200-012,000-007

Address of owner (number and street, city, state, and ZIP code)

13393 S. 300 E Kokomo IN 46901

I (We) hereby certify that the above statement is true, correct, and complete.

Signature

Date (month, day, year)

**FOR AUDITOR'S USE ONLY**

Assessment Date First Effective

20 Payable 20

1 Total assessed value of real property or mobile/manufactured home including qualifying device/system.

\$

2(a) For wind; geothermal; hydroelectric; real property or mobile/manufactured home with a solar powered device: Enter the assessed valuation without the qualifying device/system.

2(b) For solar energy system only: Out-of-pocket expenditures for components and installation labor.

2(c) For personal property solar power device deduction: Enter amount calculated on Form 103-SPD.

2(d) For state distributable solar power device deduction: Enter assessed value of qualifying equipment.

3 Deduction: Line 1 minus Line 2(a); or enter the actual amount shown on Line 2(b), 2(c), or 2(d).

**FILED**

**NOV 04 2016**

Jane E. Lilly AUDITOR

**VERIFICATION BY ASSESSING OFFICIAL**

Is property recommended for deduction?

☒ Yes

☐ No

Recommended deduction

\$77800

Comments, if any

Signature of assessing official

Sara Lea McAuliffe

Printed name of assessing official

Sara Lea McAuliffe

Date signed (month, day, year)

11-4-16

**FINAL DETERMINATION OF COUNTY AUDITOR**

Deduction determined by County Auditor for March 1, 20 16 payable in 20 17

Approved deduction

\$

Signature of county auditor

Jane E. Lilly

Printed name of county auditor

Jane E. Lilly meb

Date signed (month, day, year)

**FILED**  
**NOV 04 2016**

Description or reasons for change:

Jane E. Lilly AUDITOR

## GEOHERMAL INFORMATION

PARCEL NUMBER 52-15-31-200-012.000-007

NAME OF PROPERTY OWNER Carolyn Myers

ADDRESS OF PROPERTY OWNER 13393 S 300 E Kokomo IN 46901

PHONE NUMBER OF PROPERTY OWNER 765-395-7601

WHAT TYPE OF SYSTEM DO YOU HAVE?

☒ HORIZONTAL CLOSED LOOP SYSTEM

☐ VERTICAL CLOSED LOOP SYSTEM

☐ OPEN DISCHARGE OPEN LOOP SYSTEM (pulls for a well & returns to ditch or other outlet)

☐ RETURN WELL OPEN LOOP SYSTEM (pulls from a well & returns to a separate well)

HOW MANY TONS IS THE SYSTEM?

☐ 2 TONS

☐ 4 TONS

☒ 2.5 TONS

☐ 5 TONS

☐ 3 TONS

☐ 6 TONS

☐ 3.5 TONS

WHEN WAS SYSTEM INSTALLED: YEAR 1992

MAKE Water Furnace

SERIAL # GH3628

MODEL ATV028A110CLB

AFTER COMPLETION PLEASE BRING THIS FORM TO THE AUDITOR'S OFFICE FOR USE ON THE  
GEOHERMAL DEDUCTION APPLICATION.



## **PALMER, DONNA**

---

**From:** MBetzner <mbetzner@miamicountyin.gov>  
**Sent:** Friday, November 04, 2016 2:12 PM  
**To:** PALMER, DONNA  
**Subject:** FW: Scanned image from Auditor Office  
**Attachments:** NoReply@MiamiCountyIN.gov\_20161104\_140756.pdf

\*\*\*\* This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. \*\*\*\* \_\_\_\_\_

Donna,

Here is a transfer of ownership to Carolyn Myers for the geothermal. The previous owner was Dorwin & Mary Pauline Myers 03/11/1993 also a Phyllis Myers was listed on the letter 05/19/1997 . Project No. G-446.

The daughter received the property.

Thanks,

Mary L Betzner  
Miami County Auditor's Office  
Settlement Deputy  
25 N Broadway  
Peru, IN 46970  
765-472-3901 ext 1241